सत्यमेव जयते	राजस्थान राजपत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
	साधिकार प्रकाशित	Published by Authority
	ज्येष्ठ 19, बुधवार, *शाके* 1943–जून 09, 2021 *Jyaistha 19, Wednesday, Saka 1943- June 09, 2021*	

भाग 4 (ग)

उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, June 04, 2021

S.O.550 .-In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following further amendments in this department's notification No. F.12(46)FD/TAX/2017-Pt-III-153, dated the 29th December, 2017, as amended from time to time, namely: —

In the said notification, after the third proviso, the following proviso shall be inserted, namely: —

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived -

(i) which is in excess of two hundred and fifty rupees where the total amount of state tax payable in the said return is nil;

(ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).".

[F.12(1)FD/Tax/2021-18]
By Order of the Governor,
TINA DABI,
Joint Secretary to the Government.

1135
Government Central Press, Jaipur.